



Commonwealth of Virginia

Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218

Walter J. Kucharski, Auditor

June 28, 2001

The Honorable Susan N. Deatherage
Chief Judge
City of Martinsville Juvenile and
Domestic Relations District Court
Post Office Drawer 751
Martinsville, VA 24114

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Martinsville Juvenile and Domestic Relations District Court for the period October 1, 1999 through March 31, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable Junius P. Warren, Judge
Carol E. Clary, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia

The Honorable Susan N. Deatherage
Chief Judge
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Carol E. Clary
Clerk of the Court
City of Martinsville Juvenile and Domestic Relations Court
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Don Lucido
Director of Technical Assistance
Supreme Court of Virginia
North Ninth Street
Richmond, Virginia 23219

1 Report File
1 Working Papers